

## Office of State Uniform Payroll

<b>Procedure Title:</b> Fringe Benefits Reporting	<b>Revision Date:</b> 10/21/2021
<b>Unit:</b> Benefits and Financial Administration	<b>Issue Date:</b> 11/12/2015
<b>Contact:</b> _DOA-OSUP-BFA@la.gov	<b>Page Number:</b> 1 of 2

In accordance with [Policy and Procedures Memorandum \(PPM\) 73](#), agencies are required to report to the Commissioner of Administration certain information about employee fringe benefits. The Office of Statewide Reporting and Accounting Policy (OSRAP) usually requires that the report be submitted in February of each calendar year for the previous calendar year. Refer to OSRAP's memorandum that is usually issued in January for specific procedures.

ZP124, Fringe Benefits Report, should be used to identify taxable and non-taxable **cash** and taxable and non-taxable **non-cash** fringe benefit information that is processed through LaGov HCM. For more information on running this report, refer to the online help script.

### Enter the following parameters:

- Pay Date Range (for a calendar year, enter 01/01/XX – 12/31/XX)
- Personnel Area (only enter your agency number)
- Fringe Benefits Cash (uncheck the Fringe Benefits Non-Cash Selection to run the cash report separately)
- Fringe Benefits Non-Cash (uncheck the Fringe Benefits Cash selection to run the non-cash report separately)

### Items to remember about fringe benefits:

- **All** fringe benefits (cash, non-cash, taxable and non-taxable) must be entered in LaGov HCM.
- Taxable fringe benefits are reportable on employees' Forms W-2. Therefore, agencies must ensure that the appropriate fringe benefit wage types are used in LaGov HCM to reflect the correct information on employees' Form W-2. **All fringe benefits for the calendar year must be entered prior to the final payroll processing of the year. Entries should have a date of origin, no later than the pay period end date (Sunday) of the final pay period of the calendar year or W-2c's will be required.** Agencies must refer to [IRS Publication 15-B "Employer's Tax Guide to Fringe Benefits"](#) for federal reporting requirements.
- In accordance with [Policy and Procedures Memorandum \(PPM\) 49](#), meals for single day travel are not eligible for reimbursement. However, the Department Head is allowed to authorize single day meal reimbursements on a case-by-case basis. Refer to PPM 49 for complete details. If the Department Head does allow for single day meal reimbursement, the payment must be paid through the LaGov HCM payroll system as this is considered a fringe benefit, according to OSUP policy. These payments, as well as other meal allowance payments, should be paid using wage type 0105 TxblCash Meals to report these payments

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as wages on employees' W-2.

- All taxable cash fringe benefits are posted to LaGov G/L 5130090 and all non-taxable cash fringe benefits are posted to LaGov G/L 5130095.

Contact OSRAP at 225.342.0708 for questions about PPM 73 reporting requirements.